

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
REPORT OF APPEALING TAXING UNIT TO THE
LOCAL GOVERNMENT TAX CONTROL BOARD

THE INFORMATION REQUESTED MUST BE COMPLETED IN TOTAL FOR EACH APPEAL TO BE CONSIDERED. THE REQUIRED INFORMATION MUST BE FILED WITH THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE ON OR BEFORE **SEPTEMBER 19, 2006**, OR BEFORE MARCH 1, 2007 FOR A PROPERTY TAX SHORTFALL APPEAL PERTAINING TO IC 6-1.1-18.5-16. FORWARD TO THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE THIS PAGE, PAGES APPLICABLE TO THE APPEAL(S) TO BE CONSIDERED, CERTIFICATION PAGE AND ANY SUPPORTING DOCUMENTATION ONLY. **DO NOT FORWARD UNUSED PAGES AND DO NOT SUBMIT MORE THAN ONE APPLICATION; CHECK ALL APPEALS THAT YOU ARE APPLYING FOR ON THIS PAGE AND SUBMIT APPROPRIATE WORKSHEETS.**

TAXING UNIT: _____ COUNTY _____

FISCAL OFFICER: _____

ADDRESS: _____

CITY/STATE/ZIP: _____

TELEPHONE: _____ FAX: _____

E-MAIL ADDRESS: _____

PLEASE INDICATE BELOW THE TYPE AND AMOUNT OF APPEAL TO BE CONSIDERED

- \$ _____

Annexation, Consolidation or Extension of Services to Additional Geographic Areas or Persons
- \$ _____

Operation of a New Court
- \$ _____

Three Year Growth Factor Exceeding 1.03% of Statewide Growth Factor
- \$ _____

Volunteer Fire Expenses
- \$ _____

Increased Police Pension Payments and Contributions
- \$ _____

Increased Fire Pension Payments and Contributions
- \$ _____

Township Assistance
- \$ _____

Public Transportation
- \$ _____

Hazardous Material Disposal (Solid Waste Facility)
- \$ _____

Operation of a New Jail/Juvenile Detention Facility
- \$ _____

Fire Contract with a Municipality
- \$ _____

Firefighting Services
- \$ _____

Voting System
- \$ _____

Correction of Advertising, Mathematical or Data Error
- \$ _____

Property Tax Shortfall Due to Erroneous Assessed Value
- \$ _____

Solid Waste

For consideration before the Local Government Tax Control Board all submissions must include, in addition to the information required for the type of appeal under consideration, the following (Please indicate by a [], or explanation of exclusion, attach indicated items.)

- [] Copy of Appeal Worksheet and Signed Certification. (Only submit the worksheet that is applicable to the appeal(s) for which you are applying.)
- [] Copy of Ensuing Year Maximum Levy Sheet
- [] Copy of Ensuing Year Budget Proof of Publication
- [] Copy of Estimate of Miscellaneous Revenue (Budget Form 2) for Funds Under Appeal
- [] Copy of "16 Line" Financial Statement (Budget Form 4B) for Funds Under Appeal
- [] Copy of Resolution from Fiscal Body Approving the Excessive Levy Appeal.
- [] Eight (8) copies of all of the above including the appeal worksheet and the information required for the type of appeal under consideration.
- [] All documentation required for specific appeals per list on specific appeal worksheet(s).

NOTICE

THIS FORM AND SUPPORTING DOCUMENTATION AS REQUESTED MUST BE FILED WITH THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE ON OR BEFORE **SEPTEMBER 19** OF THE CALENDAR YEAR IMMEDIATELY PRECEDING THE ENSUING BUDGET YEAR, OR BY **MARCH 1 OF THE ENSUING YEAR FOR SHORTFALL APPEALS**. SUBMISSIONS BEARING POSTMARKS OF SEPTEMBER 19 OR MARCH 1 (IF APPLICABLE) OR BEFORE WILL BE HONORED. IN ADDITION, THE PROVISIONS OF IC 6-1.1-17-3(A)(4) REQUIRES THAT ANY REQUESTS FOR EXCESSIVE LEVY APPEALS BE PUBLISHED AS A PART OF THE NOTICE TO TAXPAYERS OF THE ESTIMATED BUDGET. FAILURE TO COMPLY WITH IC 6-1.1-17-3(A)(4) MAY BE CAUSE FOR DENIAL. ALL REQUESTS FOR CONSIDERATION FOR AN APPEAL MUST BE SPECIFIC.

APPEALS MUST BE FILED WITH THE DLGF CENTRAL OFFICE IN INDIANAPOLIS TO BE CONSIDERED.

FINANCIAL INFORMATION

Please complete the following for funds within the maximum levy, rounded to the nearest dollar
(do not include debt or cumulative funds):

Operating Balance	2003	2004	2005	2006
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$

Cash Balance	2003	2004	2005	2006
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$

Unit Rate	2003	2004	2005	2006
General				

District Rate	2003	2004	2005	2006

Revenue History	2003	2004	2005	2006
Property Taxes	\$	\$	\$	\$
CAGIT	\$	\$	\$	\$
CEDIT	\$	\$	\$	\$
COIT	\$	\$	\$	\$
Other	\$	\$	\$	\$

Tax Rate Impact	AV=_____	\$100,000	\$250,000	\$400,000
Rate =		\$	\$	\$

Did the Fiscal Body approve this excessive levy appeal(s)? ___ Yes ___ No Vote _____

Was there any opposition or objectors to the excessive levy appeal? ___ Yes ___ No
If yes, please provide a summary of the objection:

Did you advertise an excessive levy appeal(s) in Column C of the ensuing year’s budget?
___ Yes ___ No (Please attach copy of ensuing year’s budget proof of publication).

ANNEXATION, CONSOLIDATION, EXTENSION OF SERVICES
(IC 6-1.1-18.5-13a(1))

1. State the time frame of annexations to be considered.

As of March 1: Year _____ Year _____ Year _____

2. In consideration of question 1 above, what levy increases were granted under IC 6-1.1-18.5-3(b) for each budget year as certified by the County Auditor? (This question relates to increases in the maximum levy that were granted as a result of the increased assessed value at the time of annexation.)

Budget Year _____ Adjustment Made \$ _____

Budget Year _____ Adjustment Made \$ _____

Budget Year _____ Adjustment Made \$ _____

3. Specifically what types of services will be needed and/or increased due to the annexation?

4. State, for *each year* of annexation and for the budget classification indicated below, the increased expenses due to annexation for which the appeal should be considered. (Attach separate sheets, if necessary.)

Annexation	Year _____	Year _____	Year _____	Total
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

Note: The above is required to be completed for consideration of this appeal.

5. APPEAL AMOUNT

(a) Total Amount of Appeal \$ _____
(must be supported by question 4 above)

(b) Total amounts from question 2 above \$ _____

(c) Line (a) – (b) \$ _____

(d) Number of years attributable to line (a) above _____

(e) Divide line (c) by line (d) \$ _____

Note: If a unit is appealing for multiple years, consideration will only be given to the *average* budget increase over the period of annexation.

6. Does the total amount requested match the amount in the Fiscal Plans for each annexation (include copies of all annexation resolution/ordinances and any Fiscal Plans for each annexation). _____ Yes _____ No
If No, please explain differences:

7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No

If Yes: Fund _____ Amount \$ _____

If No: _____ Yes _____ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

IN LEGISLATION ENACTED AFTER 1973

(IC 6-1.1-18.5-13a(2))

- | | |
|----------------------------|----------|
| Personal services: | \$ _____ |
| Supplies: | \$ _____ |
| Other services and charges | \$ _____ |
| Capital outlays | \$ _____ |
| Total | \$ _____ |

8. Indicate the following:

- (a) Current year actual expenses of the court \$ _____
- (b) Ensuing year budget for the court \$ _____
- (c) What is the average expense per court? \$ _____
(If more than one court is supported by the budget)

9. State precisely why the additional increase to the maximum levy is required.

- If Yes: Fund _____ Amount \$ _____

- If No: Yes No

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THREE YEAR GROWTH FACTOR
(IC 6-1.1-18.5-13a(3))

A unit qualifies for this appeal if its average assessed value growth quotient (AVGQ) over the last three years exceeds the statewide average AVGQ by at least 2%. The statewide average AVGQ is **UNKNOWN** at this time. The following information is for illustration purposes only and does not reflect the AVGQ.

Example:

Step 1: Determine your certified assessed values for the last four years. Please note that a.v.'s prior to 2002 must be converted to 100% True Tax Value. To convert, multiply the a.v. by 3.

2006AV = \$2,036,244,300
2005 AV = \$1,815,322,707
2004 AV = \$1,572,155,628
2003 AV = \$1,368,661,455

Step 2: Calculate your assessed value growth for each of the last three years.

2006 AV divided by 2005 AV	2,036,244,300 / 1,815,322,707 = 1.1217
2005 AV divided by 2004 AV	1,572,155,628 / 1,368,661,455 = 1.1487
2004 AV divided by 2003 AV	1,368,661,445 / 1,258,446,200 = 1.0878

Step 3: Calculate the average assessed value growth quotient by taking the sum of the results of Step 2 and dividing by three (3).

$$1.1217 + 1.1487 + 1.0878 = 3.3582$$
$$3.3582 / 3 = 1.1194$$

Average AVGQ = 1.1194

Note: Your AVGQ (Step 3) must be equal to or greater than _____ to qualify for this appeal.

Answer the following questions:

Information is not available to calculate the Statewide Growth Factor for 2006. Until such time that the formula can be calculated, taxing units requesting this appeal must provide an estimate of the amount of additional levy.

1. Determine your average AVGQ by using the example above:

Step 1: 2005p2006 AV = _____
 2004p2005 AV = _____
 2003p2004 AV = _____
 2002p2003 AV = _____

Step 2: 2005p2006 AV _____ divided by 2004p2005 AV _____ = _____
 2004p2005 AV _____ divided by 2003p2004 AV _____ = _____
 2003p2004 AV _____ divided by 2002p2003 AV _____ = _____

Step 3: Add the results of Step 2 and divide by three (3) = _____ (Average AVGQ)

2. Requested amount of increase to the maximum levy = _____
(Result of **Step 3** multiplied by the “**2006 Adjusted Limit**” from maximum levy worksheet minus “**2006 Unit Maximum Levy**” from maximum levy worksheet)

3. Is the result of Step 3 above (your average AVGQ) at least _____? Yes _____ No _____

4. State the budget appropriation line items and amounts that cannot be funded without this increase to the maximum levy.

5. State precisely the circumstances as to why those items in 4 above are of highest priority to be funded.

6. Will this appeal increase the Operating Balance (Line 11) of Budget Form 4b? ☐ Yes ☐ No

If yes, indicate the anticipated amount \$ _____

7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ☐ Yes ☐ No

If Yes:	Fund	Amount \$
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If No: Yes No

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VOLUNTEER FIRE EXPENSE
(IC 6-1.1-18.5-13a(4))

1. (a) Current year approved fire budget \$ _____
- (b) Approved additional appropriations for current year \$ _____
- (c) Expenses in (a) and (b) allocated for Full-time firefighters \$ _____
- (d) Current year volunteer fire expenses [a+b-c] \$ _____
- (e) Emergency loan(s) for volunteer fire expense \$ _____
- (f) Net current year volunteer fire expense [(d) – (e)] \$ _____
- (g) Multiply line (f) by 20% \$ _____
- (h) Lesser of line (g) or \$10,000 \$ _____
- (i) Ensuing year approved budget \$ _____
- (j) Expenses in (i) allocated for full-time firefighters \$ _____
- (k) Net ensuing year volunteer fire budget [(i) – (j)] \$ _____
- (l) Increase in expenses [(k) – (f)] \$ _____
- (m) Qualifying amount [lesser of (h) or (l)] \$ _____

2. **THIS SECTION IS REQUIRED TO BE COMPLETED**
Of the amount of levy increases for which the unit qualifies (line (m) above), list the specific appropriations that have increased by indicating the following:

Qualifying expenses include: Hydrant rental, Insurance, Clothing Allowance, Gasoline, Oil, Repairs, Supplies, Building Utility Costs, and Contractual Payments			
Expense item	Current year expense	Ensuing year expense	Increase
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Increase (The appeal amount to be considered will be the lesser of (m) in part 1 or the total increase in expenses reported in this section).			_____

3. Number of current year volunteer firemen _____
- Number of ensuing year volunteer firemen _____
4. (a) January 1 (current year) cash balance of the firefighting fund: \$ _____
- (b) Prior year encumbrances carried forward: \$ _____
- (c) January 1 (current year) net cash balance (a) minus (b) \$ _____
5. A unit must be at their maximum levy to qualify for this appeal.
What is your maximum levy for Fire _____? You are at or below the maximum by \$ _____
What is your maximum levy for Civil _____? You are at or below the maximum by \$ _____
6. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No
- If Yes: Fund _____ Amount \$ _____
- If No: _____ Yes _____ No

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POLICE PENSION PAYMENTS AND CONTRIBUTIONS
(IC 6-1.1-18.5-13a(5))

(Please note that the following information is divided between Unit Contributions and Pension Payments)

<u>CONTRIBUTIONS (Current Personnel)</u>	
(a) Number of Personnel for which Contributions are to be made for Ensuing Year	_____
(b) Number of Personnel for which Contributions will be made for Current Year	_____
(c) Increase in Personnel [Line (a) minus Line (b)]	_____
(d) Ensuing Year Contributions	\$ _____
(e) Current Year Contributions	\$ _____
(f) Increase in Contributions [(d) – (e)]	\$ _____

<u>PENSION PAYMENTS (Retirees)</u>	
(g) Ensuing Year Appropriations for Pension Payments	\$ _____
(h) Current Year Appropriations for Pension Payments	\$ _____
(i) Increase in Pension Payments [(g) – (h)]	\$ _____
(j) Number Anticipated Receiving Benefits for Ensuing Year	_____
(k) Number Receiving Benefits during Current Year	_____

<u>APPEAL CALCULATIONS</u>	
(l) Total Contributions and Payments Current Year [(e) + (h)]	\$ _____
(m) Multiply line (l) by 1.1	\$ _____
(n) Total Contributions and Payments for Ensuing Year [(d) + (g)]	\$ _____
(o) Amount to be Considered for Levy Increase [(n) – (m)]	\$ _____

1. Basis upon which the ensuing year contributions (Line (d) above) were calculated for Police personnel:

- (a) Position upon which contributions are based (type of position): _____
- (b) Salary of (a) above \$ _____
- (c) Percentage of Contribution _____%
- (d) Multiply (b) times (c) \$ _____
- (e) Number of covered positions _____
- (f) Multiply (d) times (e) \$ _____

2. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No

If Yes: Fund _____ Amount \$ _____

If No: _____ Yes _____ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

FIRE PENSION PAYMENTS AND CONTRIBUTIONS
(IC 6-1.1-18.5-13a(5))

(Please note that the following information is divided between Unit Contributions and Pension Payments)

CONTRIBUTIONS (Current Personnel)	
(a) Number of Personnel for which Contributions are to be made for Ensuing Year	_____
(b) Number of Personnel for which Contributions will be made for Current Year	_____
(c) Increase in Personnel [Line (a) minus Line (b)]	_____
(d) Ensuing Year Contributions	\$ _____
(e) Current Year Contributions	\$ _____
(f) Increase in Contributions [(d) – (e)]	\$ _____

<u>PENSION PAYMENTS (Retirees)</u>	
(g) Ensuing Year Appropriations for Pension Payments	\$ _____
(h) Current Year Appropriations for Pension Payments	\$ _____
(i) Increase in Pension Payments [(g) – (h)]	\$ _____
(j) Number Anticipated Receiving Benefits for Ensuing Year	_____
(k) Number Receiving Benefits during Current Year	_____

<u>APPEAL CALCULATIONS</u>	
(l) Total Contributions and Payments Current Year [(e) + (h)]	\$ _____
(m) Multiply line (l) by 1.1	\$ _____
(n) Total Contributions and Payments for Ensuing Year [(d) + (g)]	\$ _____
(o) Amount to be Considered for Levy Increase [(n) – (m)]	\$ _____

1. Basis upon which the ensuing year contributions (Line (d) above) were calculated for Fire personnel:

- (a) Position upon which contributions are based (type of position): _____
- (b) Salary of (a) above \$ _____
- (c) Percentage of Contribution _____ %
- (d) Multiply (b) times (c) \$ _____
- (e) Number of covered positions _____
- (f) Multiply (d) times (e) \$ _____

2. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No

If Yes: Fund _____ Amount \$ _____

If No: _____ Yes _____ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

TOWNSHIP ASSISTANCE
(IC 6-1.1-18.5-13a(6))

1. Has the township been granted a Township Assistance appeal in prior years?
(If yes, please state the year and amount approved.)

Year _____ Amount \$ _____

2. Explain in detail the reason(s) and increase(s) in expenses that has caused the necessity to appeal.

3. (a) Current Year Township Assistance approved appropriations \$ _____
- (b) Current Year Township Assistance approved additional appropriations \$ _____
- (c) Total Current Year Appropriations (a + b) \$ _____
- (d) Ensuing Year adopted appropriations \$ _____
- (e) Current Year Township Assistance Rate \$ _____
- (f) Current Year Township Assistance assessed value divided by 100 \$ _____
- (g) Multiply line (e) by line (f) \$ _____
- (h) Multiply line (f) by \$.0167 \$ _____
- (i) Qualifying Amount [Subtract line (g) from line (h)] \$ _____

4. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No

If Yes: Fund _____ Amount \$ _____

If No: _____ Yes _____ No

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PUBLIC TRANSPORTATION
(IC 6-1.1-18.5-13a(7))

- [illegible]

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

HAZARDOUS WASTE
(IC 6-1.1-18.5-13a(8))

1. Authority:
- ☐ Removal of waste IC 13-7-8.7-1
- ☐ Remedial action IC 13-7-8.7-1
2. Requested increase \$ _____
3. Current assessed valuation \$ _____
4. Rate increase (line 2 divided line 3/100) \$ _____
(increase may not exceed \$.0667)
5. Has the unit previously been granted this appeal: ☐ Yes ☐ No
6. If yes, state the year and the amount granted.
- Year _____ Amount \$ _____
7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ☐ Yes ☐ No
- If Yes: Fund _____ Amount \$ _____
- If No: _____ Yes _____ No

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OPERATION OF A NEW JAIL OR JUVENILE DETENTION FACILITY
(IC 6-1.1-18.5-13a(9))

1. _____ This appeal is for a **jail** in the amount of: \$ _____
- _____ This appeal if for a **juvenile** detention center in the amount of: \$ _____

(Note: if both a jail and juvenile detention center is opened in the county, the county must complete two separate applications.)

2. Year opened: _____
3. Has the unit appealed for this increase in a prior year? (Y) Year _____ (N)
4. Is the jail or juvenile detention center subject to an order issued by a federal district court? (Y) (N)
(If yes, please attach a copy of the court order with this application.)
5. Has the court order been terminated?
6. Does the current (old) jail or detention center meet the American Correctional Association Jail Construction Standards and/or the Indiana jail operation standards adopted by the Department of Corrections? (Y) (N)
7. Does the new jail or detention center meet the American Correctional Association Jail Construction Standards and/or the Indiana jail operation standards adopted by the Department of Corrections? (Y) (N)
8. If no, attach supporting documentation supporting noncompliance to the above-mentioned standards.
9. Total operating costs of the jail or juvenile detention center that was replaced for the year immediately preceding the first full year of operations of the new jail or juvenile detention center, the first full year of the new facility and the proposed budget for the ensuing year:

Budget:	Old Facility	First Full Year of New Facility	Ensuing Year
Personnel Services			
Supplies			
Other			
Capital Outlays			
Total			

10. State the type and amount of revenues that will be applied to the operation of the jail or juvenile detention center in the ensuing budget year.

11. Current year actual expenses of the Jail or Juvenile Detention Center

Personnel Services	\$	
--------------------	----	--

Supplies \$_____

Other	\$
-------	----

Capital Outlay \$_____

Total \$ _____

12. State precisely why the additional increase to the maximum levy is required.

13. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ☐ Yes ☐ No

If Yes: Fund _____ Amount \$ _____

If No: Yes No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

FIRE CONTRACT WITH A MUNICIPALITY
(IC 6-1.1-18.5-13a(10))

Note: Only Townships qualify for this appeal.

1. Name of Municipality: _____ County: _____

2. Amount of Appeal Requested: \$ _____

3. If, for the Municipality, the Fire Budget is within the General Fund, complete the following:

(a) Current Year DLGF Approved Municipal General Fund Budget \$ _____

(b) Current Year DLGF Approved Municipal Fire Budget \$ _____

(c) Current Year General Fund Rate of Municipality \$ _____

(d) Current Year Township Fire Rate \$ _____

If the Municipality has a separate Fire Fund, complete the following:

(a) Current Year Municipal Fire Rate \$ _____

(b) Current Year Township Fire Rate \$ _____

4. For the past three (3) years, state the year and amount of fire excessive levy appeals approved by the Department of Local Government Finance.

2005 \$ _____

2004 \$ _____

2003 \$ _____

5. Within the past three (3) years, has the appealing unit been granted approval of an Emergency Loan for fire operating expenses? (If so, state year and approved amount.)

2006 \$ _____

2005 \$ _____

2004 \$ _____

6. Is the contract between the appealing unit and municipality negotiated? Explain how the contractual amount is determined. (Attach a copy of the most recent contract with the Municipality.)

7. Does the Municipality have a full-time fire department? _____ Yes _____ No

8. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No

If Yes: Fund _____ Amount \$ _____

If No: _____ Yes _____ No

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FIREFIGHTING SERVICES
(IC 6-1.1-18.5-13a(11))

1. Does the Township provide fire protection services for all or part of the Township?
2. Has the Township borrowed under IC 36-6-6-14 during the preceding 3 years? ____ Yes ____ No
3. Has the Township received this appeal within the last 4 years? If yes, identify which year(s).
4. Amounts borrowed under IC 36-6-6-14
(The qualifying amount is the least amount borrowed in the preceding three years):
- 2006: \$ _____
- 2005: \$ _____
- 2004: \$ _____
- 2003: \$ _____
5. Do you wish to have the approved increase phased in over a period not to exceed three (3) years? (If yes, please provide a copy of the board resolution approving the phase-in.) ____ Yes ____ No
6. If the answer to #5 above is yes, please list the amounts to be phased in for each of the three (3) years:
- Year 1 \$ _____
- Year 2 \$ _____
- Year 3 \$ _____
7. Please state the services that cannot be supported without this appeal.

8. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No
- If Yes: Fund _____ Amount \$ _____
- If No: ____ Yes ____ No

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VOTING SYSTEM
(IC 6-1.1-18.5-13.6)

Note: Unit must have a Cumulative Voting Fund to qualify for this appeal.

1. The County needs the increase to the maximum levy to pay for (check one):

- ☐ New Voting System Amount: \$_____
- ☐ Expansion/Upgrade of an Existing Voting System Amount: \$_____

2. Please provide an itemized listing of expenditures supporting the requested increase to the maximum levy.

3. Does the unit have a Cumulative Voting Fund in place? _____ Yes _____ No

4. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No

If Yes: Fund _____ Amount \$ _____

If No: _____ Yes _____ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.
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CORRECTION OF ADVERTISING, MATHEMATICAL OR DATA ERROR
(IC 6-1.1-18.5-14)

1. State the type, cause and budget year of the error(s).
(The type and cause of error must be specific. Appeals requesting consideration for errors that “may” occur will not be honored.)
 2. Date which error was found to exist.
 3. State the ensuing year levy impact of the error. \$_____
 4. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?)
() Yes () No
- If Yes: Fund _____ Amount \$ _____
- If No: _____ Yes _____ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION
(IC 6-1.1-18.5-16)

(Appeal is only applicable to those funds under the maximum permissible levy as determined by IC 6-1.1-18.5-3)

Do you want to omit appearing before the Local Government Tax Control Board and have this appeal go directly to the Commissioner of the DLGF? _____ Yes _____ No
Note: If Yes is marked, then only one copy of the petition and supporting documentation is needed.

1. State the taxing year(s) for which this appeal is to be considered and the amount to be considered for each year (ie: which budget year experienced a shortfall?).

Pay_____ \$ _____ Pay_____ \$ _____

2. Describe in detail what caused the error(s) in assessed value and the dollar amount associated with the error(s).

3. Complete the following calculation:

- (a) Unit’s District Number(s) per Auditor’s Reports: _____
(b) Total District Net Certificates of Error (per 127CER report) \$ _____
(c) Total District Net Tax Refund Claims (per 17TC report) \$ _____
(d) Total District net Errors and Refunds Issued \$ _____

Please highlight on Auditor’s reports the pertinent information used in this calculation
The following information is required to be attached to this document for the appeal to be considered:

- (a) County Form 127CER (Register of Certificates of Error) for the year(s) in which the shortfall occurred for each taxing district of which the unit is a taxing entity.
(b) County Form 17TC (Certificate of County Auditor of Tax Refund Claims) for each taxing district of which the unit is a taxing entity. Refunds must clearly indicate the assessment year for which the refund is claimed.
(c) County Form 22 (County Auditor’s Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall.

4. Please complete the following calculation:
Note: List only funds within the maximum levy – debt funds and cumulative funds do not qualify for this appeal

(A) Fund	(B) Certified Levy	(C) Actual Distribution	(D) Difference (B - C)
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total	\$	\$	\$

5. In the past three (3) years, has the unit experienced a Levy Excess? [] Yes [] No
(If Yes, state the taxing year and amount)

2005 \$ _____

2004 \$ _____

2003 \$ _____
6. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) () Yes () No

If Yes: Fund _____ Amount \$ _____

If No: _____ Yes _____ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

SOLID WASTE
(IC 13-21-3-15.5)

1. What is the District’s current property tax rate and levy?
Rate: _____ Levy: \$ _____
2. What is the District’s ensuing year’s maximum levy limitation? \$ _____
3. What is the District’s ensuing year’s assessed valuation? \$ _____
4. The District’s maximum allowable tax rate is:
Ensuing Year Maximum Levy divided by (Ensuing Year Assessed Value divided by 100)
_____ / (_____ / 100) = _____
(Ensuing Yr. Max. Levy) / (Ensuing Yr. Assessed Value) (Maximum Rate)
5. What is the requested property tax levy? \$ _____
(Cannot exceed line 2 above.)
6. What is the requested tax rate? (line 5 divided by (line 3 / 100)) \$ _____
(Cannot exceed max. rate in line 4 above.)
7. Has the unit previously been granted this appeal: _____ Yes _____ No
8. If yes, state the year and the amount granted.
9. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?)
() Yes () No
If Yes: Fund _____ Amount \$ _____
If No: _____ Yes _____ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

CERTIFICATION

I, the undersigned, hereby certify that the attached appeal information and supporting documentation is correct to the best of my knowledge and belief.

Signed this _____ day of _____, 20 ____

(Printed Name)

(Signature)

(Title)

Forward all information to:
Department of Local Government Finance
Budget Division – Judy Robertson
100 North Senate Avenue, Room N1058
Indianapolis, IN 46204

PETITION TO APPEAL FOR AN INCREASE TO THE MAXIMUM LEVY

The _____ of the _____,
(Fiscal/Governing Body) (Taxing Unit)

_____ County, State of Indiana, has determined to file for an excess levy appeal.

(Please check the appropriate excess levy appeal(s) and provide the dollar amount(s) requested:

- ☐ Annexation (IC 6-1.1-18.5-13a(2))
- ☐ Operation of a New Court (IC 6-1.1-18.5-13a(3))
- ☐ Three Year Growth (IC 6-1.1-18.5-13a(4))
- ☐ Volunteer Fire Expenses (IC 6-1.1-18.5-13a(5))
- ☐ Fire Contract with a Municipality (IC 6-1.1-18.5-13a(11))
- ☐ Police Pension (IC 6-1.1-18.5-13a(6))
- ☐ Fire Pension (IC 6-1.1-18.5-13a(6))
- ☐ Township Assistance (IC 6-1.1-18.5-13a(7))
- ☐ Public Transportation (IC 6-1.1-18.5-13a(8))
- ☐ Hazardous Material Disposal (IC 6-1.1-18.5-13a(9))
- ☐ Property Tax Shortfall (IC 6-1.1-18.5-16)
- ☐ Correction of Error (IC 6-1.1-18.5-14)
- ☐ Firefighting Services (IC 6-1.1-18.5-13a(12))
- ☐ Voting System (IC 6-1.1-18.5-13.6)
- ☐ Solid Waste (IC 13-21-3-15.5)
- ☐ New Jail/Juvenile Detention Facility (IC 6-1.1-18.5-13a(10))

The fiscal/governing body of _____ hereby resolves to proceed
(Taxing Unit, County)

with a petition for an excess levy to the Department of Local Government Finance to increase the taxing unit’s maximum levy.

Adopted this _____ day of _____, _____.

FOR

AGAINST

ATTEST: _____